not limited to examinations, critiques and instructor evaluations.

- (5) Provision of staff to manage the training effort designed to result in increased benefits, proficiency, and rapid deployment of local and regional responders.
- (6) Additional activities the Associate Administrator deems appropriate to implement the scope of work for the proposed project and approved in the grant.

[Amdt. 110-1, 57 FR 43067, Sept. 17, 1992, as amended by 66 FR 45377, Aug. 28, 2001]

## § 110.50 Disbursement of Federal funds.

- (a) Preaward expenditures may not be reimbursed.
- (b) Reimbursement may not be made for a project plan unless approved in the grant award.
- (c) If a recipient agency seeks additional funds, the amendment request will be evaluated on the basis of needs, performance and availability of funds. An existing grant is not a commitment of future Federal funding.

## §110.60 Cost sharing for planning and training.

- (a) The recipient agency must provide 20 percent of the direct and indirect costs of all activities covered under the grant award program with non-Federal funds. Recipients may either use cash (hard-match), in-kind (soft-match) contributions, or a combination of in-kind plus hard-match to meet this requirement. In-kind (softmatch) contributions are in addition to the maintenance of effort required of recipients of grant awards. The types of contributions allowed are as follows:
- (1) Any funds from a State, local, or other non-Federal source used for an eligible activity as defined in §110.40 in this part.
- (2) The dollar equivalent value of an eligible activity as defined in §110.40 of this part provided by a State, local, or other non-Federal source.
- (3) The value of participants' salary while attending a planning or training activity contained in the approved grant application provided by a State, local, or other non-Federal source.

- (4) Additional types of in-kind contributions the Associate Administrator deems appropriate.
- (b) Funds used for matching purposes under any other Federal grant or cooperative agreement may not be used for matching purposes. The funds expended by a recipient agency to qualify for the grant may not be used for cost-sharing purposes.
- (c) Acceptable contributions for matching and cost sharing purposes must conform to 49 CFR part 18.

[Amdt. 110-1, 57 FR 43067, Sept. 17, 1992, as amended by Amdt. 110-3, 59 FR 49132, Sept. 26, 1994; 66 FR 45377, Aug. 28, 2001]

## §110.70 Financial administration.

- (a) A State must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to:
- (1) Permit the preparation of reports required by 49 CFR part 18 and this part, including the tracing of funds provided for planning to a level of expenditure adequate to establish that at least 75 percent of the funds provided were made available to LEPCs for developing, improving, and implementing emergency plans; and the tracing of funds provided for training to a level of expenditure adequate to establish that at least 75 percent of the funds provided were made available for the purposes of training public sector employees employed or used by political subdivisions.
- (2) Permit the tracing of funds to a level of expenditure adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.
- (b) The financial management systems of Indian tribes and any subgrantees must meet the standards of 49 CFR 18.20, including the ability to trace funds provided for training to a level of expenditure adequate to establish that at least 75 percent of the funds provided were made available for the purposes of training public sector employees employed or used by political subdivisions.